

## TITLE 45 DEPARTMENT OF STATE REVENUE

### Notice of Intent to Adopt a Rule

LSA Document #14-334

Under IC 4-22-2-23, the Department of State Revenue intends to adopt a rule concerning the following:

**OVERVIEW:** Repeals 45 IAC 4.1-1-1, 45 IAC 4.1-1-2, 45 IAC 4.1-1-4, 45 IAC 4.1-1-5, 45 IAC 4.1-1-6, 45 IAC 4.1-1-7, 45 IAC 4.1-1-8, 45 IAC 4.1-1-9, 45 IAC 4.1-1-10, 45 IAC 4.1-1-11, 45 IAC 4.1-1-12, 45 IAC 4.1-1-13, 45 IAC 4.1-1-14, 45 IAC 4.1-2-1, 45 IAC 4.1-2-2, 45 IAC 4.1-2-3, 45 IAC 4.1-2-4, 45 IAC 4.1-2-5, 45 IAC 4.1-2-6, 45 IAC 4.1-2-7, 45 IAC 4.1-2-8, 45 IAC 4.1-2-9, 45 IAC 4.1-2-10, 45 IAC 4.1-3-1, 45 IAC 4.1-3-2, 45 IAC 4.1-3-3, 45 IAC 4.1-3-4, 45 IAC 4.1-3-5, 45 IAC 4.1-3-7, 45 IAC 4.1-3-8, 45 IAC 4.1-3-9, 45 IAC 4.1-3-10, 45 IAC 4.1-3-11, 45 IAC 4.1-3-12, 45 IAC 4.1-3-13, 45 IAC 4.1-4-1, 45 IAC 4.1-4-2, 45 IAC 4.1-4-3, 45 IAC 4.1-4-4, 45 IAC 4.1-5-1, 45 IAC 4.1-5-2, 45 IAC 4.1-5-3, 45 IAC 4.1-5-4, 45 IAC 4.1-5-5, 45 IAC 4.1-5-6, 45 IAC 4.1-5-7, 45 IAC 4.1-5-8, 45 IAC 4.1-5-9, 45 IAC 4.1-5-10, 45 IAC 4.1-5-11, 45 IAC 4.1-5-12, 45 IAC 4.1-6-1, 45 IAC 4.1-6-2, 45 IAC 4.1-7-1, 45 IAC 4.1-7-2, 45 IAC 4.1-7-3, 45 IAC 4.1-8-1, 45 IAC 4.1-8-2, 45 IAC 4.1-8-3, 45 IAC 4.1-8-4, 45 IAC 4.1-8-5, 45 IAC 4.1-8-6, 45 IAC 4.1-8-7, 45 IAC 4.1-8-8, 45 IAC 4.1-9-3, 45 IAC 4.1-9-4, 45 IAC 4.1-9-6, 45 IAC 4.1-11-1, 45 IAC 4.1-11-2, 45 IAC 4.1-11-3, 45 IAC 4.1-11-4, 45 IAC 4.1-11-5, 45 IAC 4.1-12-1, 45 IAC 4.1-12-2, 45 IAC 4.1-12-3, 45 IAC 4.1-12-4, 45 IAC 4.1-12-5, 45 IAC 4.1-13-1, 45 IAC 4.1-13-2, and 45 IAC 4.1-13-5, concerning death taxation. Questions concerning the proposed rule may be addressed to the following telephone number: (317) 232-2566. Statutory authority: IC 6-8.1-3-3.

For purposes of IC 4-22-2-28.1, the Small Business Regulatory Coordinator for this rule is:

Bruce Kolb, Attorney  
Department of State Revenue  
Indiana Government Center North  
100 North Senate Avenue, Room N248  
Indianapolis, IN 46204  
(317) 232-2107  
bkolb@dor.in.gov

For purposes of IC 4-22-2-28.1, the Small Business Ombudsman designated by IC 4-4-35-8 is:

Erik Scheub  
Office of Small Business and Entrepreneurship  
One North Capitol, Suite 600  
Indianapolis, IN 46204  
(317) 232-5679

[ombudsman@osbe.in.gov](mailto:ombudsman@osbe.in.gov)

Resources available to regulated entities through the small business ombudsman include the ombudsman's duties stated in IC 4-4-35-8, specifically IC 4-4-35-8(9), investigating and attempting to resolve any matter regarding compliance by a small business with a law, rule, or policy administered by a state agency, either as a party to a proceeding or as a mediator.